

Report on Bachelor Thesis

Institute of Economic Studies, Faculty of Social Sciences, Charles University in Prague

Student:	Jan Mouček
Advisor:	Petr Janský, M.Sc.
Title of the thesis:	Daně z hříšné spotřeby v České republice

OVERALL ASSESSMENT (provided in English, Czech, or Slovak):

The bachelor thesis of Jan Mouček has a very interesting topic, but in its execution it is not among the best theses I have supervised. The so called sin taxes is a fascinating topic that is very relevant from the research as well as policy point of view. Jan Mouček's thesis might be an interesting reading, but in terms of evaluating it as a student final thesis it barely fulfils the very basic standards.

The discussion of literature seems sufficient for a bachelor thesis, but is too often based on a limited number of papers or it provides the conclusions of the existing studies rather than critically evaluates them. The main problem is that the thesis lacks a significant attempt at an empirical or theoretical contribution – even after a major improvement that occurred during summer 2012 and before re-submitting the thesis. In terms of empirical policy contribution, there was close to none earlier (despite plans at the very beginning of the thesis writing when we discussed it together) and now there is a serious attempt, but not carried out in a very good way – as the author himself acknowledges (and is very right in this respect, e.g. with the OLS method and the data). In terms of theory, the thesis is based only partially on some of the existing basic theory and there is some analysis but no successful attempt has been made at own contribution or insight. Furthermore, the value of the thesis in terms of review or consolidation of existing literature and evidence is also limited.

Overall, the thesis suffers from insufficient preparation before writing and in many respects it is visible it has been written in a limited time with limited scope for own analysis and more thoughtful contribution than a general overview of the problem at hand. From my position as a supervisor I offered help and made a number of proposals at the earlier stage of writing the thesis, but mostly without any substantive response and I had almost no influence over the final version of the thesis, which was obviously written mostly only during a short period before the submission. Still, after taking into account all these drawbacks, for a bachelor student, Jan Mouček showed he is capable of writing up a bachelor thesis of sufficient quality to be defended.

Jan Mouček did write a thesis, but – even after a major improvements made during summer 2012 - it suffers from a number of shortcomings and did not live up to the plans or the potential of this topic. Therefore I recommend an overall grade of **satisfactory (dobře, 3)**.

SUMMARY OF POINTS AWARDED (for details, see below):

CATEGORY	POINTS
<i>Literature</i> (max. 20 points)	12
<i>Methods</i> (max. 30 points)	11
<i>Contribution</i> (max. 30 points)	12
<i>Manuscript Form</i> (max. 20 points)	20
TOTAL POINTS (max. 100 points)	55
GRADE (1 – 2 – 3 – 4)	3

NAME OF THE REFEREE: Petr Janský, M.Sc.

DATE OF EVALUATION: September 3, 2012

Referee Signature

EXPLANATION OF CATEGORIES AND SCALE:

LITERATURE REVIEW: *The thesis demonstrates author's full understanding and command of recent literature. The author quotes relevant literature in a proper way.*

Strong Average Weak
20 10 0

METHODS: *The tools used are relevant to the research question being investigated, and adequate to the author's level of studies. The thesis topic is comprehensively analyzed.*

Strong Average Weak
30 15 0

CONTRIBUTION: *The author presents original ideas on the topic demonstrating critical thinking and ability to draw conclusions based on the knowledge of relevant theory and empirics. There is a distinct value added of the thesis.*

Strong Average Weak
30 15 0

MANUSCRIPT FORM: *The thesis is well structured. The student uses appropriate language and style, including academic format for graphs and tables. The text effectively refers to graphs and tables and disposes with a complete bibliography.*

Strong Average Weak
20 10 0

Overall grading:

TOTAL POINTS	GRADE		
81 – 100	1	= excellent	= výborně
61 – 80	2	= good	= velmi dobře
41 – 60	3	= satisfactory	= dobře
0 – 40	4	= fail	= nedoporučuji k obhajobě